

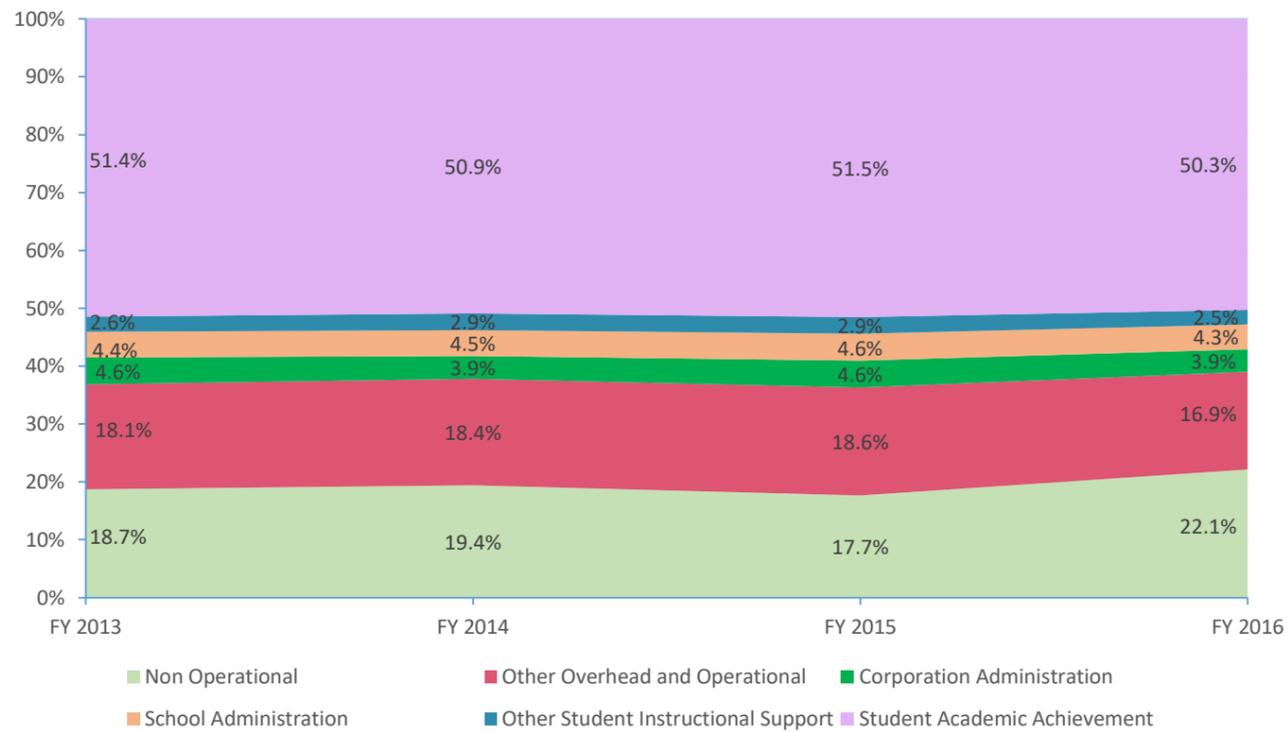
**School Corporation Expenditures by Account
Biannual Financial Report Data
Adams Central Community Schools (15)**

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,233,400	54.3%	\$6,193,828	55.1%	\$6,494,212	51.4%	\$6,149,226	50.9%	\$6,246,203	51.5%	\$6,592,859	50.3%
Student Instructional Support	\$692,047	7.2%	\$821,012	7.3%	\$891,399	7.1%	\$889,160	7.4%	\$913,036	7.5%	\$893,404	6.8%
Total	\$5,925,447	61.5%	\$7,014,840	62.4%	\$7,385,611	58.5%	\$7,038,386	58.2%	\$7,159,239	59.0%	\$7,486,263	57.1%

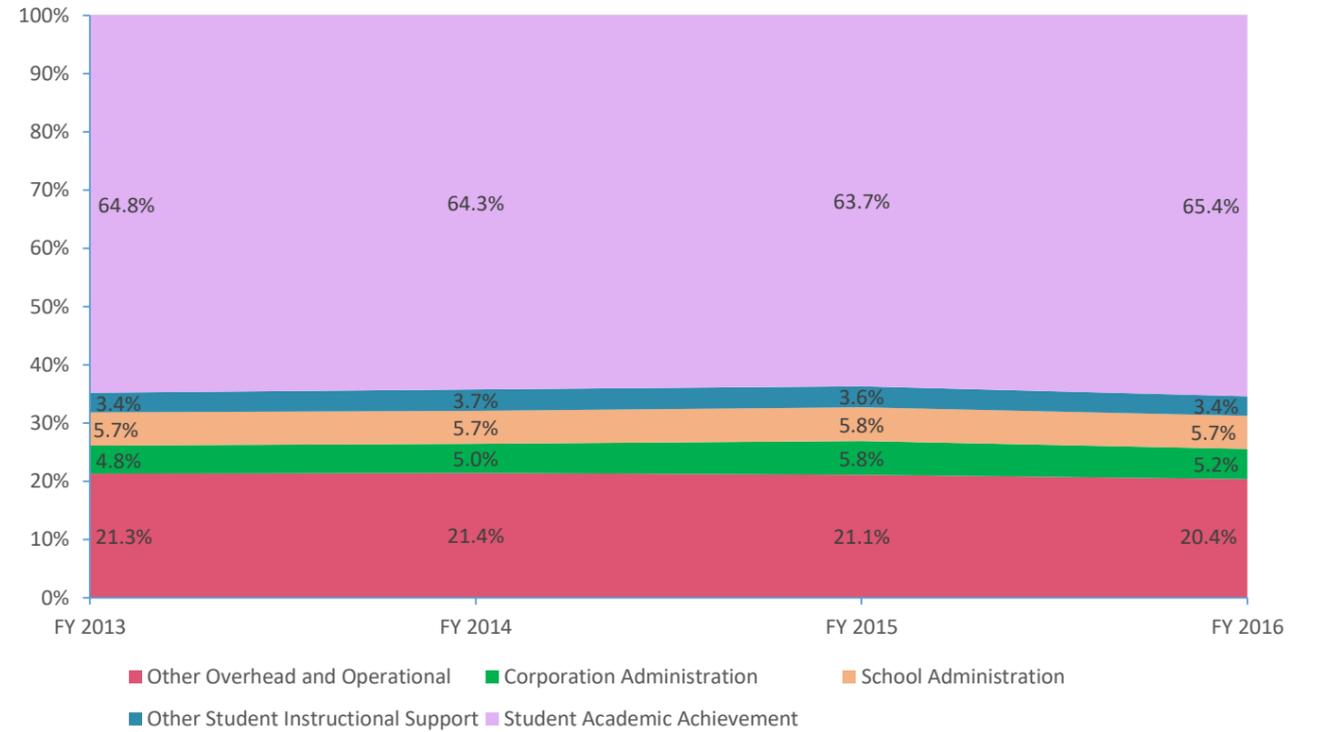
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,394,265	24.9%	\$2,496,531	22.2%	\$2,875,509	22.8%	\$2,700,851	22.3%	\$2,824,878	23.3%	\$2,725,158	20.8%
Non Operational	\$1,312,887	13.6%	\$1,721,798	15.3%	\$2,362,799	18.7%	\$2,345,733	19.4%	\$2,140,160	17.7%	\$2,904,356	22.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,707,152	38.5%	\$4,218,329	37.6%	\$5,238,308	41.5%	\$5,046,584	41.8%	\$4,965,039	41.0%	\$5,629,514	42.9%

Grand Total	\$9,632,598	\$11,233,169	\$12,623,919	\$12,084,970	\$12,124,277	\$13,115,776
--------------------	--------------------	---------------------	---------------------	---------------------	---------------------	---------------------

All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Adams Central Community Schools (15)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$12,443	\$75,149	\$230,750	\$206,467	1559.3%	174.7%	-10.5%
11100	Regular Programs	Elementary	\$1,673,053	\$2,218,601	\$2,337,841	\$2,424,840	44.9%	9.3%	3.7%
11200	Regular Programs	Middle/Junior High	\$794,741	\$925,733	\$1,043,723	\$1,086,986	36.8%	17.4%	4.1%
11300	Regular Programs	High School	\$735,375	\$1,285,899	\$997,903	\$1,008,925	37.2%	-21.5%	1.1%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$28,162	\$150,818	\$147,732	NA	424.6%	-2.0%
11410	Regular Programs	Vocational Education - Agriculture A	\$44,629	\$70,918	\$83,262	\$85,431	91.4%	20.5%	2.6%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$55,952	\$79,272	\$34,583	\$28,141	-49.7%	-64.5%	-18.6%
11470	Regular Programs	Vocational Education - Business Education	\$37,962	\$62,952	\$145,841	\$147,639	288.9%	134.5%	1.2%
11480	Regular Programs	Vocational Education - Industrial Education A	\$189,478	\$64,945	\$27,864	\$26,443	-86.0%	-59.3%	-5.1%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$15,188	\$43,979	\$12,179	\$52,742	247.3%	19.9%	333.1%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,602	\$43,517	\$9,376	\$43,055	306.1%	-1.1%	359.2%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$3,678	\$0	NA	NA	-100.0%
12350	Special Programs	Physical Impairment - Homebound	\$3,869	\$395	\$2,210	\$399	-89.7%	0.9%	-81.9%
12520	Special Programs	Culturally Different - Compensatory	\$1,269	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$0	\$0	\$628,105	\$658,442	NA	NA	4.8%
12810	Special Programs	Special Education Preschool	\$21,479	\$16,500	\$65,900	\$7,134	-66.8%	-56.8%	-89.2%
12900	Special Programs	Other Special Programs	\$300	\$0	\$0	\$0	-100.0%	NA	NA
14100	Summer School Programs	Elementary	\$4,041	\$6,863	\$0	\$0	-100.0%	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$1,546	\$3,177	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$26,205	\$42,491	\$4,772	\$4,772	-81.8%	-88.8%	0.0%
16100	Remediation	Remediation Testing	\$2,470	\$24,149	\$1,236	\$1,052	-57.4%	-95.6%	-14.9%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$40,099	\$61,015	\$33,880	\$10,293	-74.3%	-83.1%	-69.6%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$400,134	\$573,896	\$25,122	\$147,149	-63.2%	-74.4%	485.7%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$20,949	\$9,211	\$27,038	NA	29.1%	193.6%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$6,795	\$27,632	\$131,756	\$121,583	1689.3%	340.0%	-7.7%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$6,379	\$0	NA	NA	-100.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$30,484	\$16,694	\$1,045	\$10	-100.0%	-99.9%	-99.1%
22220	Instruction	Library/Media Services - School Library	\$151,005	\$205,896	\$112,468	\$120,583	-20.1%	-41.4%	7.2%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$68,035	\$89,257	\$552	\$385	-99.4%	-99.6%	-30.3%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$36,455	\$71,907	\$80,296	NA	120.3%	11.7%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$5,502	\$7,980	NA	NA	45.0%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$117,033	\$169,330	\$68,339	\$147,343	25.9%	-13.0%	115.6%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$219,224	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$4,663,411	\$6,193,828	\$6,246,203	\$6,592,859	41.4%	6.4%	5.5%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$196,723	\$263,294	\$291,030	\$276,996	40.8%	5.2%	-4.8%
21250	Students	Guidance Services - Records Maintenance	\$0	\$0	\$4,701	\$965	NA	NA	-79.5%
21340	Students	Health Services - Nurse Services	\$32,707	\$45,899	\$54,096	\$53,433	63.4%	16.4%	-1.2%
24100	School Administration	Office of The Principal	\$346,973	\$485,487	\$545,453	\$543,373	56.6%	11.9%	-0.4%
24900	School Administration	Other Support Services - School Admin.	\$18,180	\$26,332	\$17,756	\$18,636	2.5%	-29.2%	5.0%
Student Instructional Support Total			\$594,583	\$821,012	\$913,036	\$893,404	50.3%	8.8%	-2.2%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$29,968	\$33,125	\$30,864	\$27,972	-6.7%	-15.6%	-9.4%
23150	General Administration	Board of Education - Legal Services	\$1,429	\$5,495	\$27,396	\$6,602	362.1%	20.1%	-75.9%
23160	General Administration	Board of Education - Promotion Expenses	\$2,754	\$135	\$0	\$0	-100.0%	-100.0%	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$189,435	\$264,195	\$316,483	\$303,234	60.1%	14.8%	-4.2%
23220	General Administration	Executive Administration - Community Relations	\$0	\$272	\$790	\$7,108	NA	2515.2%	799.7%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$14,510	\$21,026	\$76,551	\$53,657	269.8%	155.2%	-29.9%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$10,965	\$6,542	\$134	\$575	-94.8%	-91.2%	329.5%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$200	\$200	\$175	\$0	-100.0%	-100.0%	-100.0%
25196	Central Services	Fiscal Services - Other - Cash Change	\$1,305	\$400	\$450	\$0	-100.0%	-100.0%	-100.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Adams Central Community Schools (15)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$0	\$3,499	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$1,062	\$2,830	\$1,603	\$2,165	103.8%	-23.5%	35.0%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$109,259	\$107,189	NA	NA	-1.9%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$65	\$382	\$0	\$0	-100.0%	-100.0%	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$683,808	\$838,262	\$733,559	\$733,053	7.2%	-12.6%	-0.1%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$46,449	\$2,129	\$525	\$525	-98.9%	-75.3%	0.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$84,202	\$158,373	\$152,917	\$125,658	49.2%	-20.7%	-17.8%
26499	Category not Specified	Other - 2007 Account Code	\$34,595	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	(\$1,357)	\$33,857	NA	NA	2594.2%
26700	Operation and Maintenance of Plant Services	Insurance	\$112,860	\$41,714	\$0	\$19,144	-83.0%	-54.1%	NA
27010	Student Transportation	Service Area Direction	\$8,848	\$11,887	\$8,300	\$2,239	-74.7%	-81.2%	-73.0%
27100	Student Transportation	Vehicle Operation	\$229,662	\$335,920	\$397,823	\$382,268	66.4%	13.8%	-3.9%
27200	Student Transportation	Monitoring Services	\$31,085	\$42,678	\$47,504	\$8,945	-71.2%	-79.0%	-81.2%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$156,833	\$218,335	\$233,614	\$214,603	36.8%	-1.7%	-8.1%
27400	Student Transportation	Purchase of School Buses	\$224,781	\$87,468	\$212,609	\$179,413	-20.2%	105.1%	-15.6%
27500	Student Transportation	Insurance on Buses	\$617	\$9,477	\$10,787	\$10,503	1602.3%	10.8%	-2.6%
27900	Student Transportation	Other Student Transportation Services	\$6,504	\$7,498	\$7,250	\$4,481	-31.1%	-40.2%	-38.2%
27910	Student Transportation	Bus Driver Training	\$0	\$32	\$1,063	\$237	NA	639.1%	-77.7%
31100	Food Services Operations	Service Area Direction	\$60	\$30	\$135	\$0	-100.0%	-100.0%	-100.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$149,092	\$230,601	\$273,911	\$279,720	87.6%	21.3%	2.1%
31400	Food Services Operations	Food Purchases	\$128,830	\$163,161	\$162,568	\$202,252	57.0%	24.0%	24.4%
31900	Food Services Operations	Other Food Services	\$8,040	\$14,363	\$19,967	\$16,260	102.3%	13.2%	-18.6%
Overhead and Operational Total			\$2,157,958	\$2,496,531	\$2,824,878	\$2,725,158	26.3%	9.2%	-3.5%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$0	\$26,430	\$11,297	NA	NA	-57.3%
33200	Category not Specified	Community Recreation	\$1,015	\$1,052	\$1,269	\$2,309	127.5%	119.5%	82.0%
33300	Category not Specified	Civic Services	\$0	\$1,480	\$0	\$11,573	NA	682.0%	NA
33400	Category not Specified	Athletic Coaches	\$151,839	\$186,262	\$199,342	\$194,253	27.9%	4.3%	-2.6%
33940	Other Community Services	Child Care Services	\$32,576	\$49,064	\$61,029	\$71,010	118.0%	44.7%	16.4%
33990	Other Community Services	Other	\$15,560	\$12,779	\$4,387	\$2,855	-81.7%	-77.7%	-34.9%
41000	Category not Specified	Land Acquisition and Development	\$54,558	\$8,859	\$7,868	\$7,900	-85.5%	-10.8%	0.4%
43000	Category not Specified	Professional Services	\$11,916	\$18,737	\$3,345	\$148,496	1146.2%	692.5%	4339.3%
44000	Category not Specified	Educational Specifications Dev.	\$3,000	\$0	\$0	\$0	-100.0%	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$328,216	\$326,130	\$136,006	\$695,334	111.9%	113.2%	411.3%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$105,213	\$113,546	\$0	\$0	-100.0%	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$56,197	\$16,109	\$21,693	\$22,002	-60.8%	36.6%	1.4%
46000	Category not Specified	Purchase of Moveable Equipment	\$5,331	\$5,000	\$0	\$21,221	298.1%	324.4%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$158,364	\$203,720	\$160,533	\$159,163	0.5%	-21.9%	-0.9%
49000	Category not Specified	Other Facilities Acq. and Construction	\$457	\$0	\$0	\$3,000	557.0%	NA	NA
51100	Principal on Debt	Bonds	\$0	\$80,000	\$105,000	\$110,000	NA	37.5%	4.8%
52100	Interest on Debt	Bonds	\$0	\$33,770	\$12,425	\$8,084	NA	-76.1%	-34.9%
52200	Interest on Debt	Temporary Loans	\$56,797	\$44,426	\$0	\$0	-100.0%	-100.0%	NA
52600	Interest on Debt	Other DLGF Approved Debt	\$332	\$865	\$9,204	\$9,600	2793.0%	1010.2%	4.3%
53100	Lease Rental	Buildings-Principal	\$238,500	\$390,000	\$1,309,050	\$1,349,050	465.6%	245.9%	3.1%
53150	Lease Rental	Buildings-Interest	\$0	\$230,000	\$44,000	\$24,000	NA	-89.6%	-45.5%
54200	Advancements and Obligations	Common School Fund - Principal	\$87,677	\$0	\$37,260	\$52,260	-40.4%	NA	40.3%
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$0	\$1,318	\$948	NA	NA	-28.1%
Non Operational Total			\$1,307,546	\$1,721,798	\$2,140,160	\$2,904,356	122.1%	68.7%	35.7%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$40,382	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$7,296	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$52,898	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Adams Central Community Schools (15)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26491 - NO NA PERF - 2007 Account Code	\$1,957	\$0	\$0	\$0	NA	NA	NA
26492 - SAA NA Social Security - 2007 Account Code	\$255,653	\$0	\$0	\$0	NA	NA	NA
26492 - SIS NA Social Security - 2007 Account Code	\$43,566	\$0	\$0	\$0	NA	NA	NA
26492 - O&O NA Social Security - 2007 Account Code	\$82,090	\$0	\$0	\$0	NA	NA	NA
26492 - NO NA Social Security - 2007 Account Code	\$2,840	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$273,176	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$46,459	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$101,183	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$541	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$777	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$143	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$136	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$2	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$909,100	\$0	\$0	\$0	NA	NA	NA